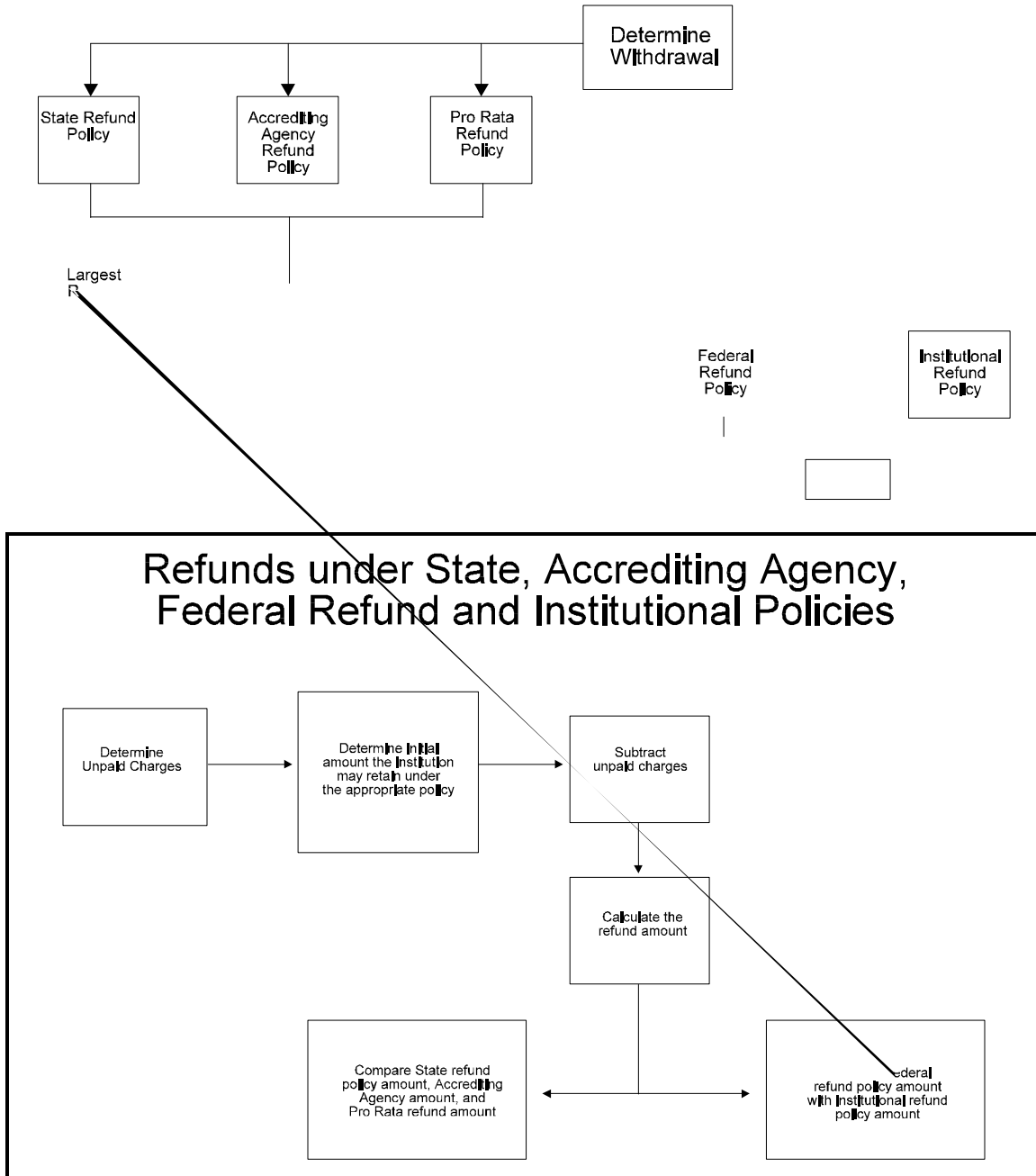


**Appendix A -- Flow Charts for Procedures for Calculating Refunds Under Sec. 668.22**

# The Refund Process



## Pro Rata Refund

